



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PORT WASHINGTON WATER UTILITY

Principal Office: 100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORT WASHINGTON WATER UTILITY**Utility Address:** 100 W. GRAND AVENUE

PORT WASHINGTON, WI 53074

When was utility organized? 12/1/1948**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR MARK GRAMS**Title:** CITY ADMINISTRATOR**Office Address:**

100 W. GRAND AVENUE

PORT WASHINGTON, WI 53074

Telephone: (414) 284 - 5585**Fax Number:** (414) 284 - 3760**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JODI DOBSON**Title:****Office Address:** VIRCHOW, KRAUSE & CO, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MARK GOTTLIEB**Title:** MAYOR**Office Address:**

100 W. GRAND AVENUE

PORT WASHINGTON, WI 53074

Telephone: (414) 284 - 5585**Fax Number:** (414) 284 - 3760**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRUASE & CO, LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com**Date of most recent audit report:** 3/27/2003**Period covered by most recent audit:** 1/1/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR DAVID EWIG**Title:** SUPERINTENDENT**Office Address:**

100 W. GRAND AVENUE
PORT WASHINGTON, WI 53074

Telephone: (414) 284 - 5585**Fax Number:** (414) 284 - 3760**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR BURT BABCOCK
MR THOMAS HUDSON
MR PETE JUSHKA
MR KARL LEICHT
MR HAROLD MATTHEWS
MR ARMIN SCHWANZ
MR RONALD A VOIGHT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,028,272	2,061,898	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,037,673	1,002,031	2
Depreciation Expense (403)	359,984	337,444	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	315,349	322,753	5
Total Operating Expenses	1,713,006	1,662,228	
Net Operating Income	315,266	399,670	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	315,266	399,670	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,144	35,623	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	11,144	35,623	
Total Income	326,410	435,293	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	326,410	435,293	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	56,287	23,574	14
Amortization of Debt Discount and Expense (428)	33,804	30,323	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	96,116	177,906	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	186,207	231,803	
Net Income	140,203	203,490	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,785,848	2,789,971	20
Balance Transferred from Income (433)	140,203	203,490	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	2,658	207,613	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,923,393	2,785,848	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS AND SPECIAL ASSESSMENTS	11,144	5
Total (Acct. 419):	11,144	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT TO 2001 REVENUES AFTER REPORT FILED	2,658	10
Total (Acct. 435)--Debit:	2,658	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,028,272	0	0	0	2,028,272	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,028,272	0	0	0	2,028,272	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	470,044		470,044	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,207		5,207	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	475,251	0	475,251	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,935,907	15,448,004	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,118,708	3,798,361	2
Net Utility Plant	11,817,199	11,649,643	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,817,199	11,649,643	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	100,772	30,168	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	100,772	30,168	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,109,689	624,765	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	208,116	194,442	15
Other Accounts Receivable (143)	0	229	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	25,931	30,837	18
Materials and Supplies (151-163)	20,480	20,206	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,364,216	870,479	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	117,026	123,949	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	117,026	123,949	
Total Assets and Other Debits	13,399,213	12,674,239	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,276,118	2,276,118	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,923,393	2,785,848	28
Total Proprietary Capital	5,199,511	5,061,966	
LONG-TERM DEBT			
Bonds (221-222)	3,319,804	1,646,263	29
Advances from Municipality (223)	1,670,000	2,905,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,989,804	4,551,263	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	10,806	4,658	33
Payables to Municipality (233)	89,888	60,225	34
Customer Deposits (235)			35
Taxes Accrued (236)	285,882	291,088	36
Interest Accrued (237)	28,740	16,335	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	149,835	125,771	41
Total Current and Accrued Liabilities	565,151	498,077	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,644,747	2,562,933	49
Total Liabilities and Other Credits	13,399,213	12,674,239	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	15,917,208	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	18,699				7
Total Utility Plant	15,935,907	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,118,708	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,118,708	0	0	0	
Net Utility Plant	11,817,199	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,798,361				3,798,361	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	359,984				359,984	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,638				14,638	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	19,000				19,000	10
Other credits (specify):						11
					0	12
Total credits	393,622	0	0	0	393,622	13
Debits during year						14
Book cost of plant retired	73,275				73,275	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	73,275	0	0	0	73,275	19
Balance End of Year	4,118,708	0	0	0	4,118,708	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	20,480	20,206	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>20,480</u>	<u>20,206</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. Debt	3,104	428	8,101	1
2001 G.O. DEBT	2,282	428	13,215	2
2001 SAFE DRINKING WATER LOAN BONDS	1,485	428	25,397	3
NONE				4
Unamortized Loss on 1998 Advance Refunding	26,934	428	70,313	5
Total			117,026	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,276,118	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>2,276,118</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	02/01/2000	05/01/2020	2.97%	498,704	1
2001 REVENUE BONDS	11/28/2001	01/05/2021	2.75%	2,821,100	2
Total Bonds (Account 221):				3,319,804	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 3,319,804

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2001 G.O. DEBT	11/15/2001	10/15/2003	3.15%	0	1
2002 G.O. DEBT	09/30/2002	09/01/2012	3.21%	980,000	2
1998 G.O. Debt	06/01/1998	12/01/2007	4.38%	690,000	3
Total for Account 223				<u>1,670,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	291,088	1
Accruals:		
Charged water department expense	315,349	2
Charged electric department expense		3
Charged sewer department expense	5,314	4
Other (explain):		
NONE		5
Total Accruals and other credits	320,663	
Taxes paid during year:		
County, state and local taxes	291,010	6
Social Security taxes	34,325	7
PSC Remainder Assessment	534	8
Other (explain):		
NONE		9
Total payments and other debits	325,869	
Balance end of year	285,882	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2000 REVENUE BONDS	2,571	15,018	15,120	2,469	1
2001 REVENUE BONDS	2,634	41,269	28,072	15,831	2
Subtotal	5,205	56,287	43,192	18,300	
Advances from Municipality (223)					
1985 G.O. Bonds	0			0	3
1996 BAN's	0			0	4
1998 G.O. Note	3,255	38,303	39,056	2,502	5
2001 G.O. BONDS	7,875	49,875	57,750	0	6
2002 G.O. BONDS		7,938		7,938	7
Subtotal	11,130	96,116	96,806	10,440	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	16,335	152,403	139,998	28,740	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,562,933	0	0	0	0	2,562,933	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENTS	81,814					81,814	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,644,747	0	0	0	0	2,644,747	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	100,772	2
Total (Acct. 124):	100,772	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	208,116	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	208,116	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY FOR JOINT METERING ALLOCATION	25,931	16
Total (Acct. 145):	25,931	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO CITY FOR JOINT OPERERATING COSTS PAID BY GENERAL FUND	117,004	23
DUE FROM CITY FOR SPECIAL ASSESSMENTS ON TAX ROLL	(14,614)	24
DUE FROM MUNICIPALITY FOR SPECIAL ASSESSMENT INTEREST ON TAX ROLL	(12,502)	25
Total (Acct. 233):	89,888	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	15,682,606	0	0	0	15,682,606	1
Materials and Supplies	20,343	0	0	0	20,343	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,958,534	0	0	0	3,958,534	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,603,840	0	0	0	2,603,840	6
Other (specify):						
NONE					0	7
Average Net Rate Base	9,140,575	0	0	0	9,140,575	
Net Operating Income	315,266	0	0	0	315,266	8
Net Operating Income as a percent of						
Average Net Rate Base	3.45%	N/A	N/A	N/A	3.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,276,118	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,854,620	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,130,738	
Net Income		
Net Income	140,203	5
Percent Return on Proprietary Capital	2.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

In 2002, the utility issued \$980,000 of general obligation bonds and drew down \$1,737,295 in funds on the 2001 Safe Drinking Water Loan.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Account 435 - The adjustment to 2001 revenues related to a correction in the rate of return charged to the sewer utility in the joint metering charge.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Port Washington Water Utility
Port Washington, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Port Washington Water Utility, an enterprise fund of the City of Port Washington as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 27, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 1, 2003

Mr. Mark Grams, City Administrator
Port Washington Water Utility
100 West Grand Avenue
Port Washington, WI 53074-0307

2002 Analytical Review DWCCA-4780-ELE

Dear Mr. Grams:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page W-19, four 2-inch meters are reported as residential. The Commission likes to track the various reasons for using a larger meter at a residence and has built a warning into WECSARS requesting a schedule footnote. In the future, please provide this explanation.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4780 Port Washington.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,960,282	1
Total Sales of Water	1,960,282	
Other Operating Revenues		
Forfeited Discounts (470)	9,472	2
Miscellaneous Service Revenues (471)	5,980	3
Rents from Water Property (472)	30,632	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	21,906	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	67,990	
Total Operating Revenues	2,028,272	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	7,551	8
Pumping Expenses (620-633)	244,615	9
Water Treatment Expenses (640-652)	270,469	10
Transmission and Distribution Expenses (660-678)	253,918	11
Customer Accounts Expenses (901-905)	32,133	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	228,987	14
Total Operation and Maintenance Expenses	1,037,673	
Other Operating Expenses		
Depreciation Expense (403)	359,984	15
Amortization Expense (404-407)		16
Taxes (408)	315,349	17
Total Other Operating Expenses	675,333	
Total Operating Expenses	1,713,006	
NET OPERATING INCOME	315,266	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	966	3,137	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	966	3,137	
Metered Sales to General Customers (461)				
Residential	3,684	202,299	847,985	4
Commercial	258	54,775	185,927	5
Industrial	36	132,703	352,851	6
Total Metered Sales to General Customers (461)	3,978	389,777	1,386,763	
Private Fire Protection Service (462)	77		76,701	7
Public Fire Protection Service (463)	3,978		410,988	8
Other Sales to Public Authorities (464)	49	27,579	82,693	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,088	418,322	1,960,282	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	410,988	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	410,988	
Forfeited Discounts (470):		
Customer late payment charges	9,472	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,472	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	5,980	7
Total Miscellaneous Service Revenues (471)	5,980	
Rents from Water Property (472):		
TOWER RENT	30,632	8
Total Rents from Water Property (472)	30,632	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,099	10
Other (specify):		
MISCELLANEOUS, PERMITS, TESTING	10,807	11
Total Other Water Revenues (474)	21,906	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	7,551	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	7,551	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,377	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	84,519	17
Pumping Labor and Expenses (624)	129,276	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,681	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	2,997	22
Maintenance of Structures and Improvements (631)	152	23
Maintenance of Power Production Equipment (632)	15,613	24
Maintenance of Pumping Equipment (633)		25
Total Pumping Expenses	244,615	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	9,009	26
Chemicals (641)	29,170	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	185,461	28
Miscellaneous Expenses (643)	7,267	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	2,997	31
Maintenance of Structures and Improvements (651)	22,746	32
Maintenance of Water Treatment Equipment (652)	13,819	33
Total Water Treatment Expenses	270,469	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	4,495	34
Storage Facilities Expenses (661)	630	35
Transmission and Distribution Lines Expenses (662)	93,403	36
Meter Expenses (663)	10,477	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	1,498	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	67,887	43
Maintenance of Transmission and Distribution Mains (673)	49,856	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	10,903	46
Maintenance of Meters (676)	1,606	47
Maintenance of Hydrants (677)	13,142	48
Maintenance of Miscellaneous Plant (678)	21	49
Total Transmission and Distribution Expenses	253,918	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	7,300	51
Customer Records and Collection Expenses (903)	24,833	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	32,133	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,390	56
Office Supplies and Expenses (921)	14,560	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,498	59
Property Insurance (924)	10,904	60
Injuries and Damages (925)	15,268	61
Employee Pensions and Benefits (926)	156,358	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,009	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	228,987	
Total Operation and Maintenance Expenses	1,037,673	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		285,884	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,314	2
Net property tax equivalent		280,570	
Social Security		34,245	3
PSC Remainder Assessment		534	4
Other (specify): NONE			5
Total tax expense		315,349	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246800				3
County tax rate	mills		2.381100				4
Local tax rate	mills		8.735560				5
School tax rate	mills		13.171040				6
Voc. school tax rate	mills		2.476810				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.011310				10
Less: state credit	mills		1.886840				11
Net tax rate	mills		25.124470				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.735560				14
Combined School Tax Rate	mills		15.647850				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.383410				17
Total Tax Rate	mills		27.011310				18
Ratio of Local and School Tax to Total	dec.		0.902711				19
Total tax net of state credit	mills		25.124470				20
Net Local and School Tax Rate	mills		22.680139				21
Utility Plant, Jan. 1	\$	15,448,006	15,448,006				22
Materials & Supplies	\$	20,206	20,206				23
Subtotal	\$	15,468,212	15,468,212				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	15,468,212	15,468,212				26
Assessment Ratio	dec.		0.814900				27
Assessed Value	\$	12,605,046	12,605,046				28
Net Local & School Rate	mills		22.680139				29
Tax Equiv. Computed for Current Year	\$	285,884	285,884				30
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	285,884					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	13,780		6
Lake, River and Other Intakes (313)	674,289		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	14,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	702,078	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	100,205		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	514,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,618		20
Total Pumping Plant	633,463	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	39,400		21
Structures and Improvements (331)	1,789,773		22
Water Treatment Equipment (332)	497,128		23
Total Water Treatment Plant	2,326,301	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,129		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			13,780	6
Lake, River and Other Intakes (313)			674,289	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			14,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	702,078	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			100,205	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			514,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,618	20
Total Pumping Plant	0	0	633,463	
WATER TREATMENT PLANT				
Land and Land Rights (330)			39,400	21
Structures and Improvements (331)			1,789,773	22
Water Treatment Equipment (332)			497,128	23
Total Water Treatment Plant	0	0	2,326,301	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,129	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,725,486		26
Transmission and Distribution Mains (343)	6,088,821	313,172	27
Fire Mains (344)	0	0	28
Services (345)	1,028,394	42,486	29
Meters (346)	575,104	25,545	30
Hydrants (348)	523,141	44,830	31
Other Transmission and Distribution Plant (349)	881		32
Total Transmission and Distribution Plant	9,953,956	426,033	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	15,410	204	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	106,928	88,546	37
Stores Equipment (393)	1,242	0	38
Tools, Shop and Garage Equipment (394)	33,255	3,635	39
Laboratory Equipment (395)	52,699	12,241	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	22,192	11,820	42
SCADA Equipment (397.1)	1,600,170	0	43
Miscellaneous Equipment (398)	310		44
Other Tangible Property (399)	0		45
Total General Plant	1,832,206	116,446	
Total utility plant in service directly assignable	15,448,004	542,479	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,448,004	542,479	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,725,486	26
Transmission and Distribution Mains (343)	19,065		6,382,928	27
Fire Mains (344)			0	28
Services (345)	2,600		1,068,280	29
Meters (346)	4,710		595,939	30
Hydrants (348)	3,900		564,071	31
Other Transmission and Distribution Plant (349)			881	32
Total Transmission and Distribution Plant	30,275	0	10,349,714	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			15,614	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)	40,000		155,474	37
Stores Equipment (393)			1,242	38
Tools, Shop and Garage Equipment (394)			36,890	39
Laboratory Equipment (395)	3,000		61,940	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			34,012	42
SCADA Equipment (397.1)			1,600,170	43
Miscellaneous Equipment (398)			310	44
Other Tangible Property (399)			0	45
Total General Plant	43,000	0	1,905,652	
Total utility plant in service directly assignable	73,275	0	15,917,208	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	73,275	0	15,917,208	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	8,321	1.67%	230	2
Lake, River and Other Intakes (313)	192,746	2.86%	19,285	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	5,794	1.77%	248	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	206,861		19,763	
PUMPING PLANT				
Structures and Improvements (321)	37,075	2.43%	2,435	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	289,105	4.42%	22,747	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	20,246	4.29%		15
Total Pumping Plant	346,426		25,182	
WATER TREATMENT PLANT				
Structures and Improvements (331)	966,864	2.50%	44,744	16
Water Treatment Equipment (332)	485,109	3.24%	12,019	17
Total Water Treatment Plant	1,451,973		56,763	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	313,735	1.86%	32,094	19
Transmission and Distribution Mains (343)	491,093	1.10%	68,595	20
Fire Mains (344)	0			21
Services (345)	239,655	2.09%	21,910	22
Meters (346)	312,090	5.00%	29,276	23
Hydrants (348)	59,682	1.54%	8,372	24
Other Transmission and Distribution Plant (349)	566	5.00%	44	25
Total Transmission and Distribution Plant	1,416,821		160,291	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					8,551	2
313					212,031	3
314					0	4
315					0	5
316					6,042	6
317					0	7
	0	0	0	0	226,624	
321					39,510	8
322					0	9
323					0	10
324					0	11
325					311,852	12
326					0	13
327					0	14
328					20,246	15
	0	0	0	0	371,608	
331					1,011,608	16
332					497,128	17
	0	0	0	0	1,508,736	
341					0	18
342					345,829	19
343	19,065				540,623	20
344					0	21
345	2,600				258,965	22
346	4,710				336,656	23
348	3,900				64,154	24
349					610	25
	30,275	0	0	0	1,546,837	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	9,105	10.00%	1,551	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	97,245	10.56%	13,855	29
Stores Equipment (393)	1,133	6.67%	83	30
Tools, Shop and Garage Equipment (394)	13,271	5.88%	2,062	31
Laboratory Equipment (395)	16,298	5.88%	3,370	32
Power Operated Equipment (396)	0	0.00%		33
Communication Equipment (397)	2,939	9.09%	18,956	34
SCADA Equipment (397.1)	236,205	8.33%	72,728	35
Miscellaneous Equipment (398)	84	5.88%	18	36
Other Tangible Property (399)	0			37
Total General Plant	376,280		112,623	
Total accum. prov. directly assignable	3,798,361		374,622	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,798,361		374,622	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					10,656	27
391.1					0	28
392	40,000		19,000		90,100	29
393					1,216	30
394					15,333	31
395	3,000				16,668	32
396					0	33
397					21,895	34
397.1					308,933	35
398					102	36
399					0	37
	43,000	0	19,000	0	464,903	
	73,275	0	19,000	0	4,118,708	
					0	38
	73,275	0	19,000	0	4,118,708	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		38,144		38,144	1
February		31,270		31,270	2
March		34,546		34,546	3
April		35,977		35,977	4
May		37,322		37,322	5
June		35,951		35,951	6
July		51,541		51,541	7
August		46,671		46,671	8
September		44,859		44,859	9
October		38,371		38,371	10
November		33,934		33,934	11
December		34,078		34,078	12
Total annual pumpage	0	462,664	0	462,664	
Less: Water sold				418,322	13
Volume pumped but not sold				44,342	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				8,523	16
Volume related to equipment/system malfunction				5,700	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				14,223	19
Volume pumped but unaccounted for				30,119	20
Percent of water lost				7%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,617	23
Date of maximum: 7/13/2002					24
Cause of maximum:					25
Hot and dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				839	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,059,580	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MIGHIGAN - 2	#1	2,500	30	16	1
LAKE MICHIGAN - 1	#1	3,450	38	18	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	0	4452264	4452264A	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	WORTHINGTON	WORTHINGTON	5
Year Installed	1949	1969	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	720	720	8
Pump Motor or Standby Engine Mfr	F M	US	US	9
Year Installed	1949	1969	1969	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	10	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4452264B	580296	581529	14
Location	1969	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	FM	F M	18
Year Installed	1969	1949	1949	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	720	800	1,150	21
Pump Motor or Standby Engine Mfr	US	FM	F M	22
Year Installed	1969	1949	1949	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	75	15	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	582643	582644	K2X107886	1
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	F M	FM	WORTHINGTON	5
Year Installed	1949	1949	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	800	8
Pump Motor or Standby Engine Mfr	FM	FM	US	10
Year Installed	1949	1949	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	205	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Y452226	Y4522267	Y452265	14
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1969	1969	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	2,800	900	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1969	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	40	100	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DIVISION STREET	MINERAL SPRINGS	THOMAS DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
Year constructed	1963	1997	1986	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	96	109	146	9
				10
Total capacity in gallons (actual)	200,000	750,000	600,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15
				16
Filters, type (gravity, pressure, other, none)	GRAVITY			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			19
				20
Is a corrosion control chemical used (yes, no)?	Y			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEST SIDE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1976		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	88		10
			11
Total capacity in gallons (actual)	500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	3.000	4	0	0	0	4
M	D	4.000	27,928	0	1,574	0	26,354
P	D	4.000	0	21			21
M	D	6.000	69,587	0	432	0	69,155
P	D	6.000	2,179	0	304	0	1,875
M	D	8.000	36,538	0	783	0	35,755
P	D	8.000	43,335	636	0	0	43,971
M	D	10.000	35,139	0	720	0	34,419
P	D	10.000	3,316	0	0	0	3,316
P	D	12.000	36,201	2,184	0	0	38,385
M	D	16.000	1,682	0	0	0	1,682
P	D	16.000	11,156	0	0	0	11,156
M	D	24.000	80	0	0	0	80
Total Within Municipality			267,145	2,841	3,813	0	266,173
Total Utility			267,145	2,841	3,813	0	266,173

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	1,116	0	22	0	1,094		1
M	0.750	908	0	0	0	908		2
P	1.000	507	24	0	0	531		3
M	1.000	661	0	0	0	661		4
L	1.000	5	0	0	0	5		5
P	1.250	23	0	0	0	23		6
M	1.500	33	0	3	0	30		7
P	1.500	10	5	0	0	15		8
P	2.000	24	3	0	0	27		9
M	2.000	14	0	1	0	13		10
M	3.000	8	0	0	0	8		11
M	3.500	1	0	0	0	1		12
P	4.000	15	2	0	0	17		13
M	4.000	9	5	0	0	14		14
M	6.000	6	0	0	0	6		15
P	6.000	32	1	0	0	33		16
P	8.000	74	0	0	0	74		17
P	10.000	3	0	0	0	3		18
Total Utility		3,449	40	26	0	3,463	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,331	146	124	15	2,368	27	1
0.750	1,623	82	22	41	1,724	7	2
1.000	58	6	4	8	68	1	3
1.250	12	0	0	(2)	10	1	4
1.500	53	9	2	(8)	52	17	5
2.000	36	1	4	0	33	8	6
3.000	14	1	0	(1)	14	5	7
4.000	10	0	0	0	10	4	8
6.000	1	0	1	1	1	0	9
Total:	4,138	245	157	54	4,280	70	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,159	93	2	3	111	0	2,368	1
0.750	1,545	81	6	11	81	0	1,724	2
1.000	7	34	9	9	9	0	68	3
1.250	0	9	1	0	0	0	10	4
1.500	0	27	4	14	7	0	52	5
2.000	4	19	4	5	1	0	33	6
3.000	0	0	6	7	1	0	14	7
4.000	0	1	4	3	2	0	10	8
6.000	0	0	0	0	1	0	1	9
Total:	3,715	264	36	52	213	0	4,280	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	435	11	13		433	2
Total Fire Hydrants	435	11	13	0	433	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 435

Number of distribution system valves end of year: 1,583

Number of distribution valves operated during year: 150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 651 decreased from 2001 because the prior year included the cost of painting the filter tank.

Account 662 increased due to additional main breaks and the resulting overtime wages.

Account 672 includes water tower painting in 2002.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 328 has been over-depreciated in a prior year in error.

Water Mains (Page W-17)

Additions financed by the utility.

Water Services (Page W-18)

Additions were financed by the utility.

Meters (Page W-19)

Additions were financed by the utility.

Adjustments were made to bring meters to actual count at year end.

Hydrants and Distribution System Valves (Page W-20)

Additions were financed by the utility.
